

APPLICATION FOR RESIDENTIAL TAX ABATEMENT
CITY OF CINCINNATI COMMUNITY REINVESTMENT AREA
RENOVATION AND NEW CONSTRUCTION



SINGLE UNIT, TWO UNIT, AND THREE-UNIT DWELLINGS AND CONDOMINIUMS

*Instructions: Please complete the information on pages 1 - 2 of this document and submit to the Department of Trade and Development along with required supporting documentation **and a \$75.00 application fee**. Please read and retain the information on pages 3 - 4 for your records. Please make and retain a copy of this application and all supporting documents prior to submitting these materials.*

Address of subject property: _____ Zip: 452_____

Hamilton County Auditor Parcel ID#: _____ - _____ - _____

City of Cincinnati Neighborhood: _____ Year Residence Built _____

The subject property must be located within the City of Cincinnati.

Name of real property owner(s): _____ Phone: _____

Address of real property owner(s): _____

Applicant email address: _____

A. PROJECT INFORMATION

1. Date Substantially Complete Building Permits Were Submitted to the Department of Inspections: _____ <i>(Application Date(s) of Permits)</i>		2. Date of Project completion: _____ <i>(Date on Certificate of Occupancy or Date of Last Inspection)</i>
3. Construction Type: <input type="checkbox"/> Renovation of existing dwelling <i>(Complete Section B on pg. 3)</i> <input type="checkbox"/> New Construction <i>(Complete Section C on pg. 3)</i> <input type="checkbox"/> Condominium Conversion <i>(Complete Section C on pg. 3)</i>		4. Please indicate if the project meets Leadership in Energy and Environmental Design (LEED) levels as defined by the U.S. Green Building Council (www.usgbc.org)? <input type="checkbox"/> Project is <u>not</u> LEED-certified <input type="checkbox"/> LEED Certified <input type="checkbox"/> LEED Silver <input type="checkbox"/> LEED Gold <input type="checkbox"/> LEED Platinum <i>A copy of your LEED For Homes Certificate MUST accompany a request for the LEED abatement. Additional information regarding this program may be found at the U.S. Green Building Council website. (www.usgbc.org)</i>
5. Housing Tenure Type: <input type="checkbox"/> Owner-Occupied <input type="checkbox"/> Rental	6. Number of Dwelling Units <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3	
7. Does the City of Cincinnati Visitability Standards? <input type="checkbox"/> YES <input type="checkbox"/> NO <i>Visitability Certification MUST be indicated on your Certificate of Occupancy issued by the City's Department of Planning and Buildings. For information, See Page 3 of this application, Item #4.</i>		

B. PLEASE COMPLETE AND SUBMIT THE FOLLOWING FOR PROPERTY RENOVATION ONLY:

Brief description of work: _____

- ☐ A copy of all **closed** Building Permit(s) and /or the Certificate of Occupancy issued for the work claimed.
- Please call your contractor or the Department of City Planning and Inspections at (513) 352-3271 to obtain the closed permits.
 - Additional information regarding permits may be obtained at this web address: <http://www.cagis.hamilton-co.org>. Prior to submitting this application, please review the status of your permits on this website to ensure that each permit at your address has a status of CLOSED or FINAL.
- ☐ Total cost of improvements: \$ _____
- You must document at least \$2,500.00 in costs for a condominium or a one- or two-unit dwelling and at least \$5,000.00 in costs for a three-unit dwelling.
- ☐ Include documentation to support cost of improvements. Documentation must be submitted in one of three acceptable formats:
- 1) A notarized list identifying the general categories of the work completed, the date the work was completed, and each category's expense. A labor cost for your own work can also be included.
 - 2) The **final**, notarized affidavit of the draw payments of the construction contract. (Please ensure that the affidavit includes a description of the work completed.)
 - 3) Signed copy of the HUD Settlement Statement of the bank loan taken out for the construction costs.

C. PLEASE COMPLETE AND SUBMIT THE FOLLOWING FOR NEW CONSTRUCTION OR CONDOMINIUM CONVERSION ONLY:

- ☐ The **final** Certificate of Use and Occupancy.
- Please call your contractor or the Department of City Planning and Inspections at (513) 352-3271 to obtain the Certificate of Occupancy.
 - If this application is for a condominium, the Certificate of Use and Occupancy must be for the **individual** unit.
- ☐ Total cost of new construction: \$ _____
- ☐ Include documentation to support cost of new construction. Documentation must be submitted in one of two acceptable formats:
- 1) Signed copy of the HUD Settlement Statement of the bank loan.
 - 2) A notarized list identifying the general categories of the work completed, the date the work was completed, and each category's expense.

D. APPLICATION FEE – FEE MUST BE SUBMITTED FOR EACH PROPERTY:

- ☐ \$75.00 Application Fee is included. Make check, money order, or cashier's check payable to "City of Cincinnati". Please include the property address on the memo line. Cash and credit cards are not accepted. Your application will not be processed until proper application fee is received. Application fee is nonrefundable.

I declare under the penalties of falsification that this is a pplication, inclu ding all en closed documents an d st atements, ha s b een examined by me, and to the best of my knowledge and belief is true, correct, and complete.

Date

Signature of Property Owner(s)

Send Application and Fee to:

City of Cincinnati
Department of Trade and Development
Residential Tax Abatement Program
805 Central Avenue, Suite 700
Cincinnati, Ohio 45202
Fax: (513) 352-6123, Attention: Residential Tax Abatement Application

*For further information, please contact:
(513) 352-6146 or e-mail
communitydevelopment@cincinnati-oh.gov*

PROPERTY TAX ABATEMENT INFORMATION

Please read the information on pages 3 and 4 carefully and retain for your records:

1. The City of Cincinnati Department of Trade and Development Community Reinvestment Area (CRA) Tax Abatement Program stimulates revitalization, retains residents, and attracts new homeowners. The program provides a benefit for residents who improve their homes and encourages home shoppers to buy in the City of Cincinnati.
2. Any homeowner in the City may be eligible for a **10-year** property tax abatement if they have renovated their home or purchased a newly constructed home. The home must be either a condominium or a one, two, or three unit residential structure. The period for tax abatement begins with the date of documented completion of work, although it is not applied to the property until the application date.
3. Longer abatement terms and/or higher maximum abatements may be available for properties that meet Leadership in Energy and Environmental Design (LEED) standards. Additional information regarding obtaining LEED certification may be found on the U.S. Green Building Council website: www.usgbc.org.
4. Longer abatement terms may be available for properties that meet City of Cincinnati Visitability Standards. Additional information regarding City of Cincinnati Visitability Standards is available here: <http://www.cincinnati-oh.gov/community-development/linkservid/D3BB2481-0F3F-7BB8-985D03C4F89BFE3A/showMeta/0/>.
5. Improvements made to the property resulting in an increased property valuation qualify for tax abatement. The Hamilton County Auditor's Office determines the abatement amount based on the type of the improvements. A letter will be received from the Auditor's Office after the Auditor's appraisal has been completed. **PLEASE BE AWARE THAT THE VALUATION DETERMINATION COULD TAKE SEVERAL MONTHS.**
6. The period for tax abatement begins with the date the increase in property value is registered with the Hamilton County Auditor's Office. However, the tax abatement is not applied to the property until a completed application for property tax abatement has been submitted by the property owner, qualified by the City of Cincinnati, and certified by the Hamilton County Auditor.
7. An increase or decrease in taxes during the abatement period may result when voted changes in tax rates, state-mandated reappraisals, or updates reflecting neighborhood trends are adopted.
8. If credit is claimed in the abatement application for work that was performed without the required building permits, it will be the owners' responsibility to obtain the required permits retroactively prior to filing for the abatement. If a residential dwelling was purchased after a renovation was performed and there is no permit history to document the renovation, at minimum, a Certificate of Inspection will be required. An individual Certificate of Occupancy is required for a condo unit.
9. An **annual exterior inspection** is required for all new and existing tax abatements to ensure that the property is being properly maintained. New tax abatement applications may be subject to an exterior inspection prior to final approval by the Department of Trade and Development. If building code violations are observed, the application will be denied. Properties with current abatements will have their tax abatement revoked if violations are placed against the property and the violations are not resolved.
10. The Housing Officer may revoke the tax abatement any time after the first year if the property has building code violations or if delinquent taxes are owed on the property.
11. **A \$75.00 application fee must be submitted for each application. An application will not be processed until proper application fee is received. Because the application fee offsets the administrative costs associated with processing applications, the application fee will not be returned if the application is denied.**
12. Any person denied tax abatement by the Housing Officer may appeal in writing to the Community Reinvestment Area Housing Council, which shall have the right to overrule any decision of a Housing Officer. Appeals from a decision of the Housing Council may be taken to the Court of Common Pleas.
13. City of Cincinnati Council may rescind the ordinance granting tax abatement at their discretion.
14. Please make a copy of your documents prior to submission. If your application is qualified for the program, you will receive a copy of the letter that the city sends to the Auditor when we submit your application for valuation. If your application is not qualified for the program or if we require additional materials, we will follow up within **four weeks**. If you have not heard from the City within **four weeks** of having submitted your application, it is your responsibility to follow up and check the status of your application.
15. As the result of a December 19, 2012 amendment to the City of Cincinnati ordinance governing the tax abatement program, there are differences in how the tax abatement applies to properties with substantially complete building permits/plans received by the Department of Buildings and Inspections on or before January 31, 2013 and properties with substantially complete building permits/plans that are received after this date. For more information on how the tax abatement is applied to newly constructed and renovated homes with Plans and Permits Received after January 31, 2013 please consult the tables on the next page.

Single-Family, Two, Three Dwelling-Unit Structure, or Residential Condominium

		Renovation		New Construction	
		Visitable	Non-Visitable	Visitable	Non-Visitable
Not LEED Certified	Max Abatement*	\$275,000	\$275,000	\$275,000	\$275,000
	Term (years)	10	10	12	10
LEED Certified	Max Abatement*	\$275,000	\$275,000	\$275,000	\$275,000
	Term (years)	10	10	15	15
LEED Silver	Max Abatement*	\$400,000	\$400,000	\$400,000	\$400,000
	Term (years)	10	10	15	15
LEED Gold	Max Abatement*	\$562,000	\$562,000	\$562,000	\$562,000
	Term (years)	10	10	15	15
LEED Platinum	Max Abatement*	No Limit	No Limit	No Limit	No Limit
	Term (years)	10	10	15	15

Minimum Cost	\$2,500 for one- and two-unit structures and \$5,000 for three unit structures.
Eligibility	<p>Real property must be within the City of Cincinnati.</p> <p>Rehabbed condominiums, one-, two-, and three-unit dwellings qualify as well as condo conversions. The renovation abatement is 100% of the property's <i>increased value</i>, up to the maximum abatement value listed above.</p> <p>It should be noted that some types of remodeling do not increase taxable value. Improvements to the house itself, garage, in-ground pool, decks and patios qualify for abatement. Any improvement for making a building more structurally sound, more habitable, or for improving the structure is eligible.</p> <p>Roofing, vinyl siding, windows, gutters and painting may improve the condition of the house but may not increase the taxable value of the property. Landscaping, retaining walls, driveways and the like do not qualify for the abatement.</p>
Visitability Bonus	<p>Visitability is a concept that encourages the construction and renovation of residences to enable mobility-impaired persons to visit persons in their homes without undue obstacles.</p> <p>To receive the Visitability Certification bonus, property owner must initiate the Visitability Certification process at the beginning of the permit application process with the Department of Planning and Buildings. At final permit inspection, a building inspector will verify whether the applicant has met Cincinnati Visitability Standards. If the inspector determines that the structure does meet Cincinnati Visitability Standards, the building inspector will indicate this on the final Certificate of Occupancy.</p> <p>It was not possible to create across-the-board Visitability incentives under the CRA program because the City already offers the maximum abatement term for certain categories of construction and remodeling work.</p> <p>For more information visit: http://www.cincinnati-oh.gov/community-development/linkservid/D3BB2481-0F3F-7BB8-985D03C4F89BFE3A/showMeta/0/.</p>
LEED Certification	Leadership in Energy and Environmental Design (LEED) certificates are issued by the U.S. Green Building Council. A copy of your LEED For Homes Certificate MUST accompany a request for the LEED abatement. Additional information regarding this program may be found at the U.S. Green Building Council website. For more information visit: www.usgbc.org .
Example	For example, if the owner of a \$75,000 home makes \$25,000 in taxable improvements that are not subject to the Visitability Bonus, the owner is only responsible for taxes based on the home's value prior to improvements, plus or minus changes due to reappraisals, triennials, and/or tax levies for a period of 10 years. If the project is not LEED-certified at the Silver Level or above, the portion of the tax by which the remodeling increased the value of the structure may be abated up to a maximum \$275,000 market value.